



Form SFT-3-B
Supplier's Tax Return — Special Fuels
For transactions occurring on or after July 31, 2013

Rev. 7/13

Massachusetts
Department of
Revenue

For the month of _____, _____. ☐ Check if final return

For all fuels except gasoline and gasohol. Complete separate Schedule LG for liquified gases (propane, etc.).

Registration

Name of licensee _____ Federal Identification number _____

Street address _____ License number _____

City/Town _____ State _____ Zip _____ Telephone _____

Address where records are kept (if different from above) _____

Computation

1	Total taxable diesel gallons (from page 2, line 9). Use whole gallons only	► 1	<input type="text"/>
2	Tax at .24 per gallon. Multiply line 1 × .24.	► 2	<input type="text"/>
3	Liquified gas tax at _____ per gallon. Multiply taxable whole gallons in Schedule LG, line 9, ► _____ x current rate	► 3	<input type="text"/>
4	Total tax. Add lines 2 and 3	► 4	<input type="text"/>
5	Late file penalty ► _____ Late payment penalty ► _____ Total penalty	5	<input type="text"/>
6	Interest on unpaid balance	► 6	<input type="text"/>
7	Total due at time of filing. Add lines 4, 5 and 6	► 7	<input type="text"/>

Declaration

Under the penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has knowledge.

Authorized signature _____ Title (owner, etc.) _____ Date _____

Make check payable to the **Commonwealth of Massachusetts**. This return must be filed not later than the twentieth day of the month following that month for which return is made. A tax return is due, even if no tax liability exists.

A complete and accurate record of all purchases, sales and use of special fuels must be kept.

Mail to: **Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204; (617) 887-5040.**

Inventories and Receipts. Do not include liquified gases. Use separate Schedule LG.

1

Inventory on hand, first of month (Attach explanation if different from prior month closing inventory)

► 1

2

Gallons purchased (Schedule A)

► 2

3

Total gallons. Add lines 1 and 2

3

4

Actual inventory on hand, end of month (from stick reading)

► 4

5

Total gallons to be accounted for. Subtract line 4 from line 3

5

Gallons (use whole gallons only)

Disposition

6

Taxable gallons placed or used in own or leased registered motor vehicles (Schedule B)

► 6

7

Taxable gallons sold to other users (Schedule C)

► 7

8

Taxable gallons sold to user-sellers (Schedule D)

► 8

9

Total taxable gallons. Add lines 6 through 8. Enter here and on page 1, line 1

► 9

10

Nontaxable gallons sold or used in nonregistered equipment (Schedule E)

► 10

11

Total gallons. Add lines 9 and 10

11

Type of Special Fuel

Note: The following amounts should be taken from the schedule noted below.

12

Diesel

► 12

13

Propane (from Schedule LG, line 12)

► 13

14

Other

► 14

15

Totals

► 15

Column A Gross costs*	Column B Gallons
\$	►
\$	►
\$	►
\$	►

***Gross costs**, for purposes of column A above, means the total amount, exclusive of U.S. and Massachusetts fuel taxes, paid by you as consideration of fuel used by you and not resold, for purchases valued in money or otherwise, including any amounts for which credit was given to you and any fuel transportation cost to you.

Records to substantiate the above costs and gallonage computations must be retained for audit.

Schedule A. Bulk Purchases. List each transaction separately. Do not include liquified gases. Use separate Schedule LG.

A In state

Point of origin	Names of suppliers	Dates purchased	Gallons purchased this month

B Out of state

Point of origin	Names of suppliers	Dates purchased	Gallons purchased this month

Total purchases. Add lines A and B. Enter here and in line 2 above

Use additional sheets and attach to this return if necessary.

Schedule B. Taxable Gallons Consumed

List gallons placed or used in owned or leased registered motor vehicles. Do not include liquid gases. Use separate Schedule LG.

Vehicle identification		End of month		Total gallons (for each vehicle for the month)	
Make	Type (tractor, backhoe, etc.)	Odometer reading	Engine hour reading	From own storage	“Road” purchase from others
Total taxable gallons. Enter here and on page 2, line 6					

Schedule C. Taxable Gallons Sold

List gallons sold to others and placed in a registered motor vehicle. Do not include liquid gases. Use separate Schedule LG.

Name(s) of purchaser(s)	Address(es)	Total gallons for month
Total taxable gallons. Enter here and on page 2, line 7		

Use additional sheets and attach to this return if necessary.

Schedule D. Taxable Gallons Sold to User-Sellers (Bulk Sales)

List each sale separately. Do not include liquified gases. Use separate Schedule LG.

Date of sale	To whom sold	License number	Delivery address (if more than one location list each location separately)	Gallons
Total taxable gallons sold. Enter here and on page 2, line 8.				

Schedule E. Nontaxable Gallons Sold or Used. Do not include liquified gases. Use separate Schedule LG.

May be subject to sales and/or use tax under the provisions of Massachusetts General Laws, Chapters 64H and I.

A. Own use (specify use and/or type of machine using fuel):	Gallons
Total gallons used (Part A)	

Sales to Others. Complete B and C below.

B. In state (specify intended use — home heating oil, nonregistered equipment, jet fuel, watercraft):			Gallons
Name	Destination	Intended use	
Total gallons sold (Part B)			
C. Transfers out of state. From attached Schedule E, Part C			Gallons
Total gallons sold (Part C)			
Total nontaxable gallons. Add Parts A, B and C. Enter here and on page 2, line 10			

Use additional sheets and attach to this return if necessary.